



Office of Children's Services
Empowering communities to serve youth

Audit Plan

Fiscal Years 2020 - 2022

July 23, 2019



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

OFFICE OF CHILDREN'S SERVICES
Administering the Children's Services Act

July 23, 2019

MEMORANDUM

TO: Scott Reiner, Executive Director
FROM: Stephanie S. Bacote, Program Audit Manager
SUBJECT: Fiscal Years 2020-2022 Audit Work Plan

The Fiscal Years 2020-2022 Audit Work Plan for the Office of Children's Services (OCS) Program Audit Activity is enclosed. The workload is divided into three audit categories:

- On-Site Audits
- Self-Assessment Audits
- Special Projects

The scope of these audits is to conduct an independent, objective evaluation of locally administered Children's Services Act (CSA) programs in order to provide reasonable assurance that the mission, vision, goals and objectives of CSA and OCS are accomplished. The basis for the audit selections included risk assessment, management input, and the established audit cycle (every three years). In addition, due consideration was given to the availability of resources to successfully execute this plan. We anticipate that audits of all local CSA programs will be conducted by the end of the audit plan cycle.

In accordance with the Institute of Internal Auditors, Standards for the Professional Practice of Internal Auditing, we are submitting this plan for your approval.

☒ Approved

A handwritten signature in black ink, appearing to read "Scott Reiner", written over a horizontal line.

Scott Reiner, Executive Director

INTRODUCTION

The Program Audit Activity of the Office of Children's Services (OCS) is responsible for evaluating the adequacy and effectiveness of the systems of internal control and quality of performance in meeting mission requirements established by the State Executive Council (SEC) and the locally administered programs of the Children's Services Act (CSA). To accomplish our objective of promoting effective controls, high standards for sound fiscal accountability, and responsible use of taxpayer funds, our audits provide analyses, appraisals, recommendations, counsel, and information concerning various activities of CSA to assist CSA employees, partners, and other stakeholders to effectively administer CSA.

We will add value to OCS goals by:

- Reviewing the adequacy of CSA risk management, governance, and control processes.
- Determining whether the established goals and objectives of CSA are accomplished.
- Determining the extent of compliance with CSA laws, statutes, policies and procedures, etc.
- Reviewing the reliability and integrity of CSA program and financial information.
- Evaluating the controls governing the safeguarding of CSA assets and/or data.
- Appraising whether CSA resources are used effectively and efficiently.
- Recommending operational improvements.

Program Audit personnel possess the training, expertise, and experience to effectively evaluate locally administered CSA programs. Auditors are required to comply with the continuing professional education criteria established by the Institute of Internal Auditors and the Department of State Internal Auditor. Personnel are encouraged to pursue professional certification as Certified Internal Auditors.

We will continue to look for ways to improve our audit programs to ensure that we consistently add value to the Office of Children's Services.



Stephanie S. Bacote, CIGA
Program Audit Manager

AUDIT WORK PLAN SUMMARY

| FISCAL YEAR 2020 | FISCAL YEAR 2021 | FISCAL YEAR 2022 |
|----------------------------------|-------------------------------|---------------------|
| Alleghany/Covington | Accomack/Northampton | Albemarle |
| Arlington | Amherst | Alexandria |
| Bristol/Washington | Appomattox | Amelia |
| Buchanan | Augusta/Staunton/Waynesboro | Bath |
| Campbell | Caroline | Bedford County |
| Carroll | Charles City | Bland |
| Chesapeake | Charlotte | Boteourt |
| Danville | Chesterfield/Colonial Heights | Brunswick |
| Fauquier | Culpeper | Buckingham |
| Floyd | Cumberland | Charlottesville |
| Fluvanna | Dickenson | Clarke |
| Franklin County | Essex | Craig |
| Giles | Fairfax/Falls Church | Dinwiddie |
| Greene | Frederick | Franklin City |
| Halifax | Goochland | Fredericksburg |
| Henrico | Henry/Martinsville | Galax |
| Hopewell | King William | Gloucester |
| King George | Loudoun | Grayson |
| Lancaster | Louisa | Greensville/Emporia |
| Lee | Lunenburg | Hampton |
| Lynchburg | Manassas City | Hanover |
| Madison | Manassas Park | Highland |
| Mecklenburg | Nelson | Isle of Wight |
| Montgomery | Newport News | James City |
| Norfolk | Page | King & Queen |
| Nottoway | Patrick | Mathews |
| Orange | Petersburg | Middlesex |
| Pittsylvania | Pulaski | New Kent |
| Portsmouth | Richmond City | Northumberland |
| Prince William | Roanoke County | Norton |
| Rappahannock | Russell | Poquoson |
| Roanoke City | Salem | Powhatan |
| Rockbridge/Lexington/Buena Vista | Smyth | Prince Edward |
| Rockingham/Harrisonburg | Spotsylvania | Prince George |
| Scott | Suffolk | Radford |
| Sussex | Warren | Richmond County |
| Tazewell | Westmoreland | Shenandoah |
| Virginia Beach | Williamsburg | Southampton |
| Wise | Winchester | Stafford |
| Wythe | York | Surry |

FY 2020 AUDIT WORK PLAN HOURS

| LOCALITY AUDITS, PROJECTS, AND REVIEWS | | | |
|--|--------------------|-----------------------------|---------------------------|
| Onsite Audits | Planned Work Hours | Self-Assessment Validations | Planned Work Hours |
| Alleghany/Covington | 230 | Buchanan | 40 |
| Arlington | 230 | Bristol/Washington | 40 |
| Carroll | 230 | Campbell | 32 |
| Chesapeake | 230 | Floyd | 40 |
| Danville | 230 | Giles | 32 |
| Fauquier | 230 | Greene | 32 |
| Fluvanna | 230 | King George | 40 |
| Franklin County | 325 | Lee | 40 |
| Halifax | 200 | Montgomery | 32 |
| Henrico | 325 | Norfolk | 40 |
| Hopewell | 230 | Nottoway | 32 |
| Lancaster | 115 | Pittsylvania | 32 |
| Lynchburg | 325 | Portsmouth | 32 |
| Madison | 200 | Prince William | 32 |
| Mecklenburg | 200 | Rockingham/Harrisonburg | 40 |
| Orange | 230 | Tazewell | 40 |
| Rappahannock | 125 | Virginia Beach | 40 |
| Roanoke City | 325 | | |
| Rockbridge/Lexington/Buena Vista | 275 | | |
| Scott | 200 | | |
| Sussex | 125 | | |
| Wise | 230 | | |
| Wythe | 230 | | |
| Special Projects | | | Planned Work Hours |
| To be determined | | | 220 |

Total Work Plan Hours

6106

Refer to the Audit Work Plan Summary for the listing of planned audits for fiscal years 2021 - 2022. Classifications of audits as either on-site or self-assessment validation engagement for fiscal years 2021 - 2022 will be scheduled in accordance with the results of the annual risk assessment. Pending the results of the annual risk assessment, the Audit Work Plan Hours for fiscal years 2021 - 2022 will be updated and published accordingly.